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Attorneys for the Tobacco Settlement  
Financing Corporation

Hearing Date: October 14, 2009 at 10:00 a.m.  
Objection Deadline: October 8, 2009

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:
	:
	:
Debtors.	:
	:
-----X	

Chapter 11  
Case No. 08-13555 (JMP)  
(Jointly Administered)

**DECLARATION OF EUNICE RIM IN SUPPORT OF MOTION OF  
THE TOBACCO SETTLEMENT FINANCING CORPORATION  
FOR AN ORDER (A) COMPELLING LEHMAN BROTHERS  
SPECIAL FINANCING INC. TO ASSUME OR REJECT EXECUTORY CONTRACTS  
PURSUANT TO 11 U.S.C. § 365(d)(2) OR, ALTERNATIVELY, (B) MODIFYING THE  
AUTOMATIC STAY TO ALLOW THE TOBACCO SETTLEMENT FINANCING  
CORPORATION TO TERMINATE THE AGREEMENTS**

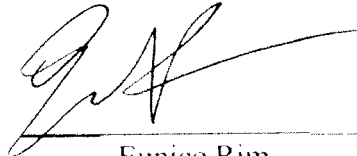
EUNICE RIM, hereby declares pursuant to 28 U.S.C. § 1748:

1. I am a member of the Bar of this Court, and I am an associate of the law firm of K&L Gates LLP, with offices located at 599 Lexington Avenue, New York, New York 10022, and counsel to the Tobacco Settlement Financing Corporation in the within matter.

2. Attached hereto as Exhibit A is a true copy of a Bloomberg printout reflecting that, as of September 15, 2008, Moody's had downgraded the senior unsecured debt rating of Lehman Brothers Holding Inc. to a rating of "B3".

I declare under penalty of perjury that the foregoing is true and correct.

Executed on September 24, 2009

  
\_\_\_\_\_  
Eunice Rim

**EXHIBIT A**

<HELP> for explanation.

EquityCRPR

Related Functions	Company Tree Ratings	Alert	CREDIT PROFILE
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Lehman Brothers Holdings Inc

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Senior Unsecured Debt -MOODY'S

1) Is						
2) Se	RATING	WATCH	EFFECTIVE	RATING	WATCH	EFFECTIVE
3) Su	WR		12/10/08	A3		1/13/88
4) JR	C		12/ 8/08	A2		8/28/86
5) Pr	B3	*-	9/15/08			
6) Sh	A2	*	9/10/08			
	A2		7/17/08			
	A1	*-	6/13/08			
7) LT	A1		10/22/03			
8) LT	A2	*+	6/24/03			
9) ST	A2		11/ 3/00			
10) ST	A3	*+	9/14/00			
	A3		8/ 5/99			
	Baa1	*+	7/ 7/99			
	Baa1		3/21/95			

UP / DOWN / NEUTRAL  
to return to credit profile

Australia 61 2 9777 8600 Brazil 5511 3048 4500 Europe 44 20 7330 7500 Germany 49 69 9204 1210 Hong Kong 852 2977 6000  
Japan 81 3 3201 8900 Singapore 65 6212 1000 U.S. 1 212 318 2000 Copyright 2009 Bloomberg Finance L.P.  
H198-726-0 12-Jan-2009 11:20:45

**Bloomberg**  
TERMINAL